Listing of Claims:

42. (Currently Amended) An in-plane switching liquid crystal display device comprising:

first and second substrates;

a plurality of gate and data bus lines on the first substrate, the gate lines being crossed with the data bus lines;

a common line parallel to any one of the gate lines and the data bus lines on the first substrate;

a gate insulator on the first substrate; and

a transparent first metal layer and a transparent second metal layer directly on the gate insulator[[.]];

a plurality of thin film transistors at crossing points of the gate and data bus lines; and

a passivation layer formed substantially on the common line and thin film transistors.

43. (Cancelled)

44. (Currently Amended) The device of claim [[43]]42, wherein each of the thin film transistors include:

a gate electrode on the first substrate;

a semiconductor layer on the gate electrode; and

source and drain electrodes on the semiconductor layer.

45. (Previously Presented) The device of claim 44, wherein the transparent first metal layer is connected to the drain electrodes.

46. (Original) The device of claim 42, wherein the transparent second metal layer is connected to the common line.

47. (Original) The device of claim 42, wherein the common line and the transparent first metal layer form a first storage capacitor.

48. (Original) The device of claim 42, wherein the transparent first metal layer and the transparent second metal layer form a second storage capacitor.

49. (Original) The device of claim 42, wherein the transparent first metal layer includes a data electrode and the transparent second metal layer includes a common electrode.

50. (Original) The device of claim 42, wherein the transparent first and second metal layers include indium tin oxide.

51. (Original) The device of claim 42, further comprising a first alignment layer on the first substrate.

52. (Original) The device of claim 51, wherein the first alignment layer includes one of polyimide, polyamide, polyvinylcinnamate, and polysiloxanecinnamate.

53. (Original) The device of claim 42, further comprising:
a black matrix layer on the second substrate;
a color filter on the black matrix layer; and
a liquid crystal layer between the first and second substrates.

54. (Original) The device of claim 42, further comprising a second alignment layer on the second substrate.

55. (Original) The device of claim 54, wherein the second alignment layer includes one of polyimide, polyamide, polyvinylcinnamate, and polysiloxanecinnamate.

56. (Currently Amended) A method of forming an in-plane switching liquid crystal display device, comprising:

forming first and second substrates;

forming a plurality of gate and data bus lines on the first substrate, the gate lines being crossed with the data bus lines;

forming a common line in parallel to any one of the gate lines and the data bus lines on the first substrate;

forming a gate insulator on the first substrate; and

forming a transparent first metal layer and a transparent second metal layer directly on the gate insulator[[.]];

forming a plurality of thin film transistors at crossing points of the gate and data bus lines; and

forming a passivation layer substantially on the common line and thin film transistors.

57. (Cancelled)

58. (Currently Amended) The method of claim [[57]]~~56~~, wherein each of the thin film transistors include:

a gate electrode on the first substrate;

a semiconductor layer on the gate electrode; and

source and drain electrodes on the semiconductor layer.

59. (Previously Presented) The method of claim 58, wherein the transparent first metal layer is connected to the drain electrodes.

60. (Previously Presented) The method of claim 56, wherein the transparent second metal layer is connected to the common line.

61. (Previously Presented) The method of claim 56, wherein the common line and the transparent first metal layer form a first storage capacitor.

62. (Previously Presented) The method of claim 56, wherein the transparent first metal layer and the transparent second metal layer form a second storage capacitor.

63. (Previously Presented) The method of claim 56, wherein the transparent first metal layer includes a data electrode and the transparent second metal layer includes a common electrode.

64. (Previously Presented) The method of claim 56, wherein the transparent first and second metal layers include indium tin oxide.

65. (Previously Presented) The method of claim 56, further comprising forming a first alignment layer on the first substrate.

66. (Previously Presented) The method of claim 65, wherein the first alignment layer includes one of polyimide, polyamide, polyvinylcinnamate, and polysiloxanecinnamate.

67. (Previously Presented) The method of claim 56, further comprising:

forming a black matrix layer on the black matrix layer;

forming a color filter layer on the black matrix layer; and

forming a liquid crystal layer between the first and second substrates.

68. (Previously Presented) The method of claim 56, further comprising forming a second alignment layer on the second substrate.

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69. (Previously Presented) The method of claim 68, wherein the second alignment layer includes one of polyimide, polyamide, polyvinylcinnamate, and polysiloxanecinnamate.